

CHANGES APRIL 1, 2013 THROUGH DECEMBER 31, 2013

TITLE 24 Chapter XX—Con.

3282.366 Revised	60200
3282.401—3282.418 (Subpart I) Revised	60200
3282.552 Amended	60199
3282.554 (b) revised	60208

Proposed Rules:

5.....	23178, 31451, 43710
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TITLE 25—INDIANS**Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)**

11.100 Regulation at 78 FR 14020 confirmed	49121
151.12 Revised	67937
162.500 Correctly redesignated as 162.600	27860
162.501 Correctly redesignated as 162.601	27860
162.502 Correctly redesignated as 162.602	27860
162.503 Correctly redesignated as 162.603	27860
162.600 Correctly redesignated from 162.500	27860
162.601 Correctly redesignated from 162.501	27860
162.602 Correctly redesignated from 162.502	27860
162.603 Correctly redesignated from 162.603.....	27860

Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)

518 Revised	20241
518.7 (d) revised.....	37115
518.8 (b) amended.....	37115
518.10 (a) amended	37115
518.14 Heading revised	37115
543.2 Amended	63874
543.17 Heading, (h) and (i) revised; (j) and (k) added	63874
543.21 (c)(6) added.....	63875
547.5 (e)(5) revised	24062
558.2 (c) amended	21826
581.1 (a)(3) and (4) revised	21062
581.4 Revised.....	21062
584 Heading revised	21062
584.1 (a)(6) redesignated as (a)(8); new (a)(6) and (7) added	21062
584.2 (c) added.....	21062
584.3 Heading revised	21062
585 Heading revised	21063
585.1 (a)(6) redesignated as (a)(8); new (a)(6) and (7) added	21063
585.2 (c) added	21063
585.3 Heading revised	21063

Proposed Rules:

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151.....	32214, 37164, 49990
226.....	53083, 65589
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TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Authority citation amended	23126, 28474, 39975, 39986, 46503, 46808, 53655, 54160, 54569, 70858, 73080, 79607
Technical correction	23487, 48607, 49367, 53026, 78256
Authority citation correctly amended	64397
1.108(i)-0 Added	39986
(b) correctly revised	48607
1.108(i)-0T Removed	39987
1.108(i)-1 Added	39987
(b)(2)(iii)(D) and (c) Example 3 (ii) correctly amended.....	48607

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1.108(i)-1T Removed	39991	1.475(a)-4 (d)(4) <i>Example 1, Example 2 and Example 3 revised</i>	54760
1.108(i)-2 Added	39975	1.475(a)-4T Removed	54760
(b)(6)(i)(A)(4), (c)(8)(i)(A)(5) and (d)(2)(iii) <i>Example 2</i> (ii) cor- rectly revised	49366	1.482-7 (g)(2)(v)(B)(2), (4)(vi)(F)(2), (viii) <i>Example 8</i> and (l) re- vised; (g)(4)(v) and (g)(4)(viii) <i>Example 9</i> added	52855
1.108(i)-2T Removed	39984	(g)(4)(vi)(F)(2) correctly amended	62426
1.108(i)-3 Added	39991	1.482-7T Removed	52856
1.108(i)-3T Removed	39991	1.705-1 (a)(9) added	54168
1.150-1 (a)(2) heading and (4) re- vised; (b) amended	54759	1.863.7 (a)(1) revised; (a)(2) amended	73080
1.150-1T Removed	54759	1.863.7T Removed	73080
1.171-1 (f) <i>Example 2</i> revised	54759	1.860G-2 (g)(3)(ii)(B), (C) and (D) revised	54760
1.171-1T Removed	54759	1.860G-2T Removed	54760
1.197-2 (b)(7) revised	54759	1.871.15 Added	73081
1.197-2T Removed	54759	1.871.15T Removed	73081
1.249-1 (e)(2)(ii) and (f)(3) revised	54759	1.871.16T Removed	73081
1.249-1T Removed	54760	1.881-2 (b)(3) revised; (e) amended	73081
1.274-2 (f)(2)(iv) revised	46503	1.881-2T Removed	73081
1.274-8 Revised	46504	1.892-3 Added	73081
1.336-0 Added	28474	1.894-1 (c) redesignated as (c)(1); (c)(2) added; (e) amended	73081
1.336-1 Added	28474	1.901-2 (e)(5)(iv)(B)(1)(ii) and (h)(2) amended; (e)(5)(iv)(B)(1)(iii) removed; (h)(3) revised	54391
1.336-2 Added	28474	1.901-2T Removed	54391
(b)(1)(i)(C) and (h)(8) <i>Example 2</i> (ii) correctly revised	53027	1.1001-3 (d) <i>Example 9</i> , (e)(4)(iv)(B), (5)(ii)(B)(2) and (g) <i>Example 1, Example 5 and</i> <i>Example 8 revised</i>	54760
1.336-3 Added	28474	1.1001-3T Removed	54761
1.336-4 Added	28474	1.1001-4 Revised	66640
1.336-5 Added	28474	1.1001-4T Removed	66641
1.337(d)-7 (a)(2), (d)(1), (e) and (f) revised; (d)(3) and (4) added	46806	1.1092(b)-3T (b)(6) heading re- vised; (b)(6) amended	46808
1.338-0 Amended	28489	(b)(6) correctly amended	64397
1.338-1 (a)(1) and (c)(1) amended; (e) added	28489	1.1092(b)-6T Added	46809
1.338-5 (d)(3)(ii) amended; (h) added	28489	Heading, (b) <i>Examples 1 and 2</i> and (c) correctly revised; (b) introductory text correctly amended	64397
1.358-2 (a)(2)(viii) revised; (d) amended	54160	1.1092(d)-1 (d) redesignated as (e); new (e) revised; new (d) added	54569
1.362-4 Heading and (a)(1) re- vised; (b) through (j) added	54160	1.1092(d)-1T Added	54569
1.382-3 (j)(13) and (14) redesi- gnated as (j)(16) and (17); (j) heading, (1), (11) and new (17) revised; new (j)(13), (14), (15) and (16) <i>Examples 5 through</i> <i>13 added</i>	62423	1.1271-0(b) Amended	23126
1.401(k)-3 Authority citation and (e)(1) amended; (e)(4)(i), (ii), (g), (1) and (2) revised	68737	1.1275-3 (c)(4) added	23126
1.401(m)-3 (f)(1) amended; (f)(4)(i), (ii), (h), (1) and (2) revised; (h)(1)(i) added	68738	1.1291-0T Added	79607
1.469-11 (b)(3)(iv) Added	72421	1.1291-1T Added	79608

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1.1291.9 (j)(3) revised; (k)(3) added	79608
1.1291.9T Added	79608
1.1298.0T Added	79609
1.1298.1T Added	79609
1.1367-1 (c)(2) amended	54168
1.1401-1 (b) revised; (d) and (e) added.....	71471
1.1411-0 Section and undesignated center heading added	72422
1.1411-1 Added	72424
1.1411-2 Added	72424
1.1411-3 Added	72424
1.1411-4 Added	72424
1.1411-5 Added	72424
1.1411-6 Added	72424
1.1411-7 Added	72424
1.1411-8 Added	72424
1.1411-9 Added	72424
1.1411-10 Added.....	72424
1.1441-2 (b)(6) revised; (f) amend- ed.....	73081
1.1441-2T Removed.....	73081
1.1441-3 (i) removed; (j) redesignated as new (i); (h) revised; new (i) amended	73081
1.1441-3T Removed	73081
1.1441-4 (a)(3)(i), (iii) and (g) heading revised; (g)(1) amended	73081
1.1441-4T Removed	73082
1.1441-6 (h) redesignated as (i); (c)(2) and new (i)(1) revised; new (h) added	73082
1.1441-7 (a)(3) removed; (a)(2) re-designated as new (a)(3); new (a)(3) and (g) revised; new (a)(2) and (4) added	73082
1.1441-7T Removed	73083
1.1461-1 (c)(2)(i)(L) revised; (c)(2)(iii) added	73083
1.1461-1T Removed	73083
1.1471-0 Correctly amended.....	55203
1.1471-1 (b)(28) and (99) correctly revised; (b)(34) correctly amended	55203
1.1471-2 Heading, (a)(2)(iii)(A)(2), (iv) and (4)(viii) correctly revised; (a)(2)(i), (iii)(A), (v) and (4)(i)(A) correctly amended	55203
1.1471-3 (b)(2), (c)(2)(i), (3)(iii)(B)(2), (6), (v)(B), (9)(iv)(A), (d)(1), (2)(i), (iii), (4)(i), (6)(ii), (iii) and (9)(i)(A)	
correctly	amended;
(c)(3)(iii)(A)(5), (6)(ii)(B)(2), (3), (C)(2)(vi), (d)(2)(ii) and (6)(i)(F) correctly revised	55204
1.1471-4 (b)(1), (2), (3), (c)(2)(iii)(B), (C), (v), (5)(iv)(D)(4), (6) Example 2, (7), (d)(4)(i), (6)(i), (e)(2)(ii), (iii), (3)(ii)(B) and (i)(1) correctly amended; (b)(7), (c)(2)(v) heading, (d)(2)(iii)(B) introductory text, (4), (3)(iv)(B), (D), (5)(iii)(B), (7)(ii)(A)(1), (e)(2)(iv)(B) and (3)(iii)(B) correctly revised.....	55205
1.1471-5 (b)(1)(iii)(A), (B), (C), (3)(iv), (4)(iv), (e)(4)(v) Example 1, (5), (i)(B)(1), (f)(2), (3)(ii)(E), (g)(3)(i)(B), (ii) and (iii) correctly amended; (b)(2)(i)(C), (v), (e)(5)(iv)(D), (f)(1)(i)(F)(3)(i), (iii) and (2)(iii)(B) correctly revised.....	55207
1.1471-6 (h)(2)(ii) correctly re- vised	55208
1.1472-1 (a) correctly amended; (b)(1) introductory text, (2) and (c)(2)(i) correctly revised	55208
1.1473-1 (a)(3) (iii)(A), (4)(iii), (vi), (b)(3)(ii)(A) and (B) correctly amended; (a)(5)(vii) heading correctly revised	55208
1.1474-1 (a)(2), (d)(4)(i)(C)(1), (iii)(C), (i)(1)(ii), (iii) and (2)(iii) correctly revised; (b)(1), (c)(2), (d)(1)(ii)(A)(1)(iii), (B)(1)(i), (iii), (4)(i)(B), (C)(2), (3), (ii)(C), (iii)(A), (B) and (i)(1) correctly amended	55208
1.1502-13 (f)(5)(ii)(C) heading cor- rectly revised	53027
1.5000A-0 Added.....	53655
Correctly amended	78255
1.5000A-1 Added.....	53655
(d)(6) and (7) correctly revised	78255
1.5000A-2 Added.....	53655
(d)(2) correctly amended; (b)(1)(iv), (2)(iii), (c)(1)(i)(B) and (2) correctly revised.....	78255
1.5000A-3 Added.....	53655
(e)(4)(ii)(D) and (iii) correctly amended; (e)(4)(iii) Example 1 heading correctly revised.....	78255

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1.5000A-4 Added.....	53655	31.3102-1 (a) amended; (f) added	71472
Authority citation correctly amended	78255	31.3102-4 Added.....	71472
(d) <i>Example 1</i> (ii), <i>Example 5</i> (iii) and (iv) correctly amended	78255	31.3202-1 (g) and (h) added	71472
1.5000A-5 Added.....	53655	31.3402(p)-1T added (temporary)	71476
1.6038-2 (j)(3) revised	79611	31.3504-1 Revised	75474
1.6038-2T Added.....	79611	31.6011(a)-1 (g) redesignated as (h); new (h) amended; new (g) added	71473
1.6045-1 (a)(3)(v), (vi), (8), (9), (14), (15)(i)(A), (d)(2)(ii), (3), (6)(ii)(B) heading, (iv) and (vii) <i>Example 4</i> revised; ; (a)(15)(i)(C) redesignated as (a)(15)(i)(G); (a)(3)(vii), (viii), new (15)(i)(C), (F), (17), (18), (xiii), (m) and (n) added; (a)(15)(ii), (c)(3)(vii)(C), (D), (x), (xi)(C), (4) <i>Example 9</i> (i), (d)(2)(i), (iii), (5), (6)(i), (ii)(A), (iii)(A), (7)(i) and (8)(i)(A) amended.....	23126	31.6001(a)-2 (d) and (e) added	71473
1.6045A-1 (b)(2) through (9) redesignated as (b)(5) through (12); (a)(1)(vi), (b)(3), (4), (12)(i) heading and (ii) added; (b)(1) introductory text and (v) revised; (b)(1)(vii), new (6), new (9)(ii), (iii) <i>Example 1</i> , <i>Example 2</i> and (10) amended; (b)(1)(viii) and (12) redesignated as (b)(2) and (12)(i); new (b)(2) introductory text, new (5), new (8)(ii), (9)(iii) and (d) revised.....	23132	31.6205-1 (d)(1) revised; (b)(2)(i), (ii) and (3) amended; (b)(4) and (e) added	71473
1.6045B-1 (a)(3) amended; (h) redesignated as (j); new (h) added; new (j) revised	23133	31.6402(a)-2 (a)(1)(ii) amended; (c) added; (a)(1)(iii) through (vi) redesignated as (a)(1)(iv) through (vii); (a)(1)(i), new (iv), new (v) and (b) revised	71474
1.6046-1 (a)(1) and (f)(1) amended; (a)(2)(i), (3) <i>Example 2</i> , <i>Example 3</i> , <i>Example 4</i> , (c), (e)(5) and (f)(4) revised; (l) redesignated as (l)(1); (l)(2) added	79611	31.6413(a)-1 (a)(2)(ii) through (vii) redesignated as (a)(2)(iii) through (viii); new (a)(2)(viii) revised; (a)(2)(i), new (iv) and new (v) amended; (a)(2)(ii) and (c) added	71475
1.6046-1T Added.....	79613	31.6413(a)-2 (a)(1) and (b)(2)(i) amended; (e) added	71475
1.6049-9T Added.....	23133	40.0-1 (a) amended; (d) revised; (e) and (f) removed	34876
1.6050H-3 Added.....	70858	40.0-1T Removed	34876
1.6050H-3T Removed.....	70858	40.6302(c)-1 (a)(1), (e)(1)(iii) and (iv) amended; (e)(1)(v) added; (f) revised; (g) removed	34876
1.704-1 (b)(5) <i>Example 32</i> (v) correctly amended.....	35559	40.6302(c)-1T Removed	34876
1.901-2 (f)(5) redesignated as (f)(6); new (f)(5) added; (h)(4) amended.....	28489	48.4101-1 (f)(4)(ii)(B) and (l)(5) revised	54761
1.1502-13 (f)(5)(ii)(C) heading revised; (f)(5)(ii)(C)(1) and (m) amended	28490	48.4101-1T Removed	54761
31.3101-2 Revised	71471	49.0-1 Revised	34876
		49.0-3T Removed	34876
		49.5000B-1T (Subpart G) Revised	34876
		53 Technical correction	59228
		53.6011-1 (c), (d) and (e) redesignated as (d), (e) and (f); new (c) and (g) added	49682
		53.6011-1T Added	49682
		53.6071-1 (h) revised; (i) added	49682
		53.6071-1T Revised	49682
		54 Authority citation amended	33176, 68266
		54.9802-1 (f) revised	33176
		54.9812 Added	68266
		54.9812-1T Removed	68266
		54.9815-2705 Added	33181

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54.9815-2713 (a)(1) introductory text and (iv) revised	39892	9.230 Added	60695
54.9815-2713A Added.....	39892	9.231 Added	60692
57 Added	71487	9.232 Added	60688
300.1 (b) introductory text and (d) revised.....	72018	9.233 Added	60689
300.2 (b) and (d) revised.....	72018	40.11 Amended	38567
300.3 (b)(1) introductory text and (d) revised.....	72018	40.183 Introductory text, (a) through (d), and (f) through (i) revised; OMB number	38567
301 Authority citation amended	49369	40.213 Revised	38567
301.6103(c)-1 (b)(2) and (f) revised; (g) added.....	26507	40.233 Amended	38567
301.6103(1)(21)-1 Added	49369	41.1 Revised	38568
301.6103(j)(1)-1 (b)(3)(xxix) and (xxx) added; (e) revised.....	52857	41.11 Amended	38568
301.6103(j)(1)-1T Removed.....	52857	41.25 Amended	38568
301.6109-1 (d)(2)(ii) added	26245	41.39 Amended	38568
602 Technical correction	23487, 48607, 49367, 78256	41.40 Revised	38568
602.101 (b) table amended (OMB numbers).....	23134, 26246, 34878, 39984, 39992, 53664, 54168, 71493, 72449	41.41 Revised	38569
<i>Proposed Rules:</i>			
1	19950, 20523, 23183, 25909, 27873, 29628, 31454, 39644, 46851, 46854, 49242, 52719, 53702, 54598, 54796, 54971, 54986, 56841, 56842, 57547, 64430, 68779, 68780, 70901, 71535, 72451, 73128, 73471, 73753, 75905, 76092, 79650, 79652	41.85 Revised	38569
31	71542	41.85a Revised	38569
53	20523, 29628, 31454, 49700, 59313	41.86 Revised	38570
54	77632	41.115a (e) revised	38570
170.....	21861	41.140 Amended	38570
300	53702, 65932	41.141 Amended	38570
301	38872, 53704, 54986, 54996	41.190 Revised	38570
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		44.11 Amended	38573
		44.61 Revised.....	38573
		44.62 Amended	38573
		44.142 Revised	38574
		44.181 Revised	38574

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS**Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)**

4.32 (a)(3) removed; (b)(3) added	34568
4.36 (a) revised	34568
5.22 (d) introductory text, (1) and (k)(3) amended; (d)(9) added	28742
9.169 (b)(4), (c)(15), (16) and (17) revised	60688

Chapter II—Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice (Parts 400—699)

447 Authority citation revised.....23676